

INTERMEDIATE EDUCATION (IRELAND).

ACCOUNTS of RECEIPTS and EXPENDITURE of the INTERMEDIATE EDUCATION BOARD for IRELAND, for the Year ended the 31st December 1897; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(PRESENTED PURSUANT TO ACT 41 & 42 VICT. c. 63, s. 10.)

*Ordered, by The House of Commons, to be Printed,
16 February 1899.*

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ACCOUNT of RECEIPTS and EXPENDITURE of the INTERMEDIATE

CAPITAL ACCOUNT. - - - - -

RECEIPTS:	Securities.			Cash.		
	£.	s.	d.	£.	s.	d.
Balance on 1st January 1897 - - -	1,028,538	10	1	—		
Surplus Income transferred from Income Account - - - - -	—	—	—	4,908	8	2
Securities purchased, viz., 2½ per cent. Stock -	4,481	1	7	—		
Cash proceeds of Securities sold (as per Contra) -	—	—	—	1,575	12	—
£.	1,032,009	11	8	6,483	—	2

INCOME ACCOUNT. - - - - -

RECEIPTS:							£.	s.	d.
Balance on 1st January 1897 - - - - -							5,707	6	0
							£.	s.	d.
Interest of Securities - - - - -							29,182	4	4
Interest on Cash on Deposit - - - - -							80	16	9
Examination Fees - - - - -							1,166	19	3
Examination Fees (late) - - - - -							12	15	—
Income Tax refunded - - - - -							1,088	6	8
Sales of Publications - - - - -							148	1	7
Sale of Waste Paper - - - - -							—	18	8
Proceeds of Sale of Securities - - - - -							1,575	12	—
							33,215		
							2		
							3		
							£.	33,282	8
							9		

12 May 1898.

Examined,
H. A. Stacks.

I certify that this Account has been examined

EDUCATION BOARD FOR IRELAND, for the Year ended 31st December 1897.

- - - - - CAPITAL ACCOUNT.

EXPENDITURE:	Securities.		Cash.	
	£.	s. d.	£.	s. d.
Cash invested in Government Securities (as per Contra) - - - - -	—	—	4,068	8 2
Securities sold, viz., 2½ per cent. Stock -	1,400	—	—	—
Cash transferred to Income Account - -	—	—	1,375	12 -
Balance on 31st December 1897 - - -	1,651,869	11 8	—	—
£.	1,652,869	11 8	6,330	- 2

- - - - - INCOME ACCOUNT.

EXPENDITURE:					
ADMINISTRATIVE:		£.	s. d.	£.	s. d.
Permanent Salaries - - - - -		5,283	18 -		
Pay of Writers - - - - -		640	0 8		
Rent of Offices - - - - -		04	12 4		
Printing and Stationery - - - - -		74	12 -		
Incidental Expenses - - - - -		301	3 3		
				6,272	12 6
EXAMINATIONS:					
Examiners - - - - -		5,005	- -		
Centre Superintendents - - - - -		3,834	- -		
Printing and Stationery - - - - -		1,489	19 11		
Hire of Rooms - - - - -		304	1 -		
Locomotive Expenses - - - - -		060	9 9		
Petty Expenses - - - - -		1,103	10 1		
				12,700	2 9
REWARDS:					
Exhibitions and Moorey Prizes - - - - -		9,311	- -		
Medals and Minor Prizes - - - - -		040	8 0		
				7,161	8 9
RESULTS FEES - - - - -		- - -	- - -	7,005	6 4
MISCELLANEOUS:					
Income Tax (to be refunded) - - - - -		943	10 8		
Audit of Accounts (1896) - - - - -		120	- -		
Law Costs - - - - -		18	19 2		
				1,081	9 10
Surplus Income transferred to Capital Account - - - - -		- - -	- - -	4,503	8 2
Balance on 31st December 1897 - - - - -		- - -	- - -	974	19 6
	£.	36,982	8 9		

T. J. Bellingham Brady,
Accounting Officer.

under my directions, and is correct.

Richard Mills,
Comptroller and Auditor General.

BY ATTEST: of Elizabeth and Joseph on 24th December 1891.

LIABILITIES										ASSETS																						
										d. c. d.		d. c. d.												d. c. d.		d. c. d.						
Administrative														Cash Balance, as per Account, December Quarter												254 17 8						
Salary										2 17 10																						
Rate										2 18 10																						
Time										10 14 10																						
Time										2 14 10																						
Local Board Expenses												10 14 10		Rental Fees												10 14 10						
Costs										2 14 10																						
Rate										2 14 10																						
Time										10 14 10																						
Costs										10 14 10																						
Rate										10 14 10																						
Time										10 14 10																						
Executive												10 14 10		Sale of Publications												10 14 10						
Salary										10 14 10																						
Rate										10 14 10																						
Fifty Expenses												1 14 10		Income Tax (to be estimated)												10 14 10						
Costs										1 14 10																						
Rate										1 14 10																						
Other Funds												2 14 10																				
Cost of Assets (1907)										100 14 10																						
Reserve										1,000 14 10																						
										d.		1,014 14 10												d.		1,014 14 10						

1000 1000 1000

Dr. J. Christopher Brinkley
University of Illinois

ACCOUNT of the Receipts and Expenditure of the INTERNATIONAL EDUCATION BOARD for SALARIES under the Local Taxation (Customs and Excise) Act, 1902, for the Year ended 31st December 1907.

RECEIPTS.				EXPENDITURE.			
	Receipts.		Cash.		Receipts.		Cash.
	£	s. d.			£	s. d.	
Balance on 1st January 1907 - - - -	15,000	0 10	100	0 0	Revenue—Educational Money Pools - - - -	-	10,000 - -
Interest of Securities - - - - -	-	-	1,000	0 10	Books Free - - - - -	-	11,754 0 0
Interest on Cash or Deposits - - - - -	-	-	750	00 0	Furniture of Securities - - - - -	-	-
② Share of Local Taxation System (1905-07) - - - -	-	-	10,000	10 -	Securities sold - - - - -	-	-
Payments of Sale of Securities - - - - -	-	-	-	-	Balance on 31st December 1907 - - - -	75,000	0 10
Securities purchased - - - - -	-	-	-	-	£	75,000	0 10
£	75,000	0 10	10,000	17 0			

10 May 1908.

Witnessed,
R. A. Smith.

I certify that this Account has been examined under my direction, and is correct.

F. J. Dickinson Esq.,
Accounting Officer.

Witness,
Comptroller and Auditor General.

REPORT of the COMPTROLLER and AUDITOR GENERAL upon the Accounts of the INTERMEDIATE EDUCATION BOARD, IRELAND, for the Year ended the 31st December 1897; prepared and submitted for the Information of Parliament, in pursuance of the 10th Section of the Act 41 & 42 Vict. c. 66.

CAPITAL ACCOUNT.

1. THE Securities shown in the Capital Account of the Board consist of a sum of 1,000,000*l.* charged upon the Irish Church Temporalities Fund (per Act 41 & 42 Vict. c. 66, s. 8.), and of investments in Consols of surpluses of income. Capital

The charge of 1,000,000*l.* is represented by Debentures originally bearing interest at the rate of 8½ per cent. per annum and guaranteed by the Treasury for 18 years from February 1879. This term expired on 21st February 1897, and the Debentures have been renewed for a further period of 10 years at a reduced interest, guaranteed by the Treasury, of 2½ per cent. per annum.

2. During the year 1897 a sum of 4,963*l.* 8*s.* 2*d.*, in respect of surplus income of preceding years, was transferred from the Income Account to the Capital Account, and invested in Consols. On the other hand a sum of 1,575*l.* 12*s.* was realised in the year by the sale of 1,400*l.* Consols, and transferred to the Income Account, for the purpose of providing for current expenditure.

The balance of the Capital Account at the close of the year consisted of the charge of 1,000,000*l.* upon the Irish Church Fund, and of 31,569*l.* 11*s.* 8*d.* Consols, purchased with previously accumulated surpluses of Income.

INCOME ACCOUNT.

3. As a result of the reduction in the rate of interest upon the original capital of 1,000,000*l.*, mentioned in paragraph 1, the income of the year shows a decrease, as compared with the preceding year, of more than 4,000*l.*; the receipts in 1897 (including Income tax refunded) being 31,689*l.* 10*s.* 3*d.* as against 35,683*l.* 7*s.* 3*d.* in 1896.

The total expenditure in the year (including Income tax recoverable) amounted to 38,044*l.* 1*s.* 1*d.*, and exceeded the total receipts by 1,404*l.* 10*s.* 10*d.* To cover this deficiency, as stated in the last paragraph, a sum of 1,575*l.* 12*s.* was realised out of the invested surpluses of prior years and transferred from the Capital Account to the credit of the Income Account.

4. The following particulars relate to the principal heads under which the expenditure is classified in the account:—

The cost of Administration in 1897 was 4,273*l.* 15*s.* 5*d.* as compared with 4,156*l.* 19*s.* 9*d.* in the previous year, an increase of 116*l.* 15*s.* 8*d.* Cost of Administration.

The expense of Examinations amounted to 13,503*l.* 2*s.* 9*d.* as compared with 12,903*l.* 17*s.* 3*d.* in the previous year, an increase of 602*l.* 5*s.* 6*d.*; the number of Students presented being 8,877 (of whom 5,388 passed) as compared with 8,711 (of whom 4,963 passed) in the previous year. Cost of Examinations.

The cost of Administration and of Examinations is not shared between the Ordinary Account and the Local Taxation Monies Account, but is wholly charged in the Ordinary Account.

The amount paid in the year for Rewards (Exhibitions, Medals, and Prizes) was 7,151*l.* 6*s.* 8*d.* as compared with 6,042*l.* 6*s.* 6*d.* in the previous year; and for Results Fees 7,053*l.* 6*s.* 4*d.* as compared with 7,180*l.* 9*s.* 6*d.*; a net increase under the two heads of 981*l.* 17*s.* 1*d.* Rewards and Results Fees.

SEPARATE ACCOUNT (LOCAL TAXATION MONIES).

5. A Separate Account, first opened in the year 1891, shows the Receipts and Expenditure in respect of that portion of the share of the local taxation duties which was allocated to the Intermediate Education Board for Ireland, under Section 3 of the Local Taxation (Customs and Excise) Act, 1890, 53 & 54 Vict. c. 60. Grants from Local Taxation Duties.

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The Act provides that this money is to be distributed and applied, either for the payment of Results Fees to the managers of schools complying with the conditions prescribed by the Intermediate Education (Ireland) Act, 1878; or for the payment of Rewards (Prizes and Exhibitions), and the giving of Certificates to the Students, but for no other purposes; the payments to be according to a scheme to be settled by the Board, with the approval of the Lord Lieutenant and of the Treasury.

6. The share of local taxation duties brought to account in the year 1897 amounted to 50,841*l.* 14*s.* (as compared with 47,232*l.* 15*s.* 7*d.* in the year 1896), and a sum of 2,341*l.* 0*s.* 6*d.* was received as Interest of Securities and of Cash on Deposit.

7. The payments made during the year have been for Results Fees 41,824*l.* 8*s.* 2*d.* as compared with 45,889*l.* 16*s.* 4*d.* in the preceding year, a decrease of 3,765*l.* 8*s.* 2*d.*; and for Rewards 10,220*l.* as compared with 9,135*l.* in the preceding year, an increase of 1,085*l.*

The total Expenditure out of local taxation money upon Result Fees and Rewards is thus 52,044*l.* 8*s.* 2*d.* as compared with 54,724*l.* 16*s.* 4*d.* in 1896.

The balances at the close of the year, were 1,273*l.* 9*s.* 1*d.* cash and 72,502*l.* 4*s.* 10*d.* Consols.

Richard Mills,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department,
23 July 1898.

INTERMEDIATE EDUCATION
(IRELAND)

ACCOUNTS of REVENUE and EXPENDITURE
of the Intermediate Education Board for
Ireland, for the Year ended 31 December 1907,
together with the Report of the Commissioners
and Revenue General Officers.

(Presented pursuant to Act 41 of 1878, Sect. 4 (3), & (4).)

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